App F IX 4

19 52-53
(C.M)

File No 45-52

Previous References

Serial Nos. 3, 4

Later References

CM Dep 2337/53
LL14 5 BXTS7

GENERAL AND REVENUE SECRETARIAT

Serial Nos 2

Part B for Sept. 52

SUBJECT

Exemption from the payment of duties on certain Articles

L 9106-8/A 11-9-52

The Country Corporation Bylaws
(Town Mayor)
re C, S A & B Laws
re Auditor Corporate

P. 1½ E

Sanctions

(A)

2963
2

Petn dy 20.7.50 from the Gramaphone Dealers in Brass & Civil Station area, requesting that they may be exempted from the payment of octroi duty on their goods

Minutes of the Minister for L.S.G. on the Petn

"For a note"

(Sd) R C
25/7/50

4) Submit with a memo on the Petn calling for a report from the Comm., Brass-Corporation

Illegible 29/7 JM

3) Some advice for

31/7/50

Nil 4814 2 31 7 50

Secy A
2/8/50

2963 / 4595 / 515

Exemption from payment of octroi on Gramophone records

Further letter dated 26 9 50 from Sri D N Krishnaraja Rly, Gramophone Dealer Avenue Road, Bangalore city on the subject

Member of the Minister for L S G

4) " Corporation commissioner for opinion of the Corporation"

(Sd) R C 30 9 50

5) Memo is put up for approval

Subd 9/10/50 Initd 9/10

6) Issue 10/10/50

KOH 7206 of 13/10/50

Sent 16/10/50

Further petition dated 26 9.50 received from D N Krishnaraja Setty Gramophone Dealer Avenue Road Bangalore city the subject

7) Memo, forwarding the petition to the Commissioner, Corporation of the city of Bangalore is put up for approval

Subd 24/10/50

8) Issue Initd 24/10/50

Sent 24/10/50

N 8897 dt 1/12/50

Exemption from payment of Octroi on gramophone records

4595, 48 MS 5 Sets/Mc
MC MC

9) Submit file - a draft Reminder for approval
MS 14/4
14/4

Why has this not been issued since 2.12.50 The previous C.W. has left heavy arrears. This explanation should be obtained & submitted in 3 days
MS
20/4

10) Issue & resubmit
MS
20/4

Issued L 320/51-52 dt 23.4.51
The Commr Corporation of the City of Bombay

Bus
20/4

Grave

Letter Corporation of Bombay No GC 27/51-52 dated 5.51 Remarks Re information called for Forwards Resolution dated 26.2.51 of the Corporation dropping recovery of octroi duties on musical goods which includes gramophones. The petitioners Benefit Copy of original to the Corporation have not been returned

OFFICE OF THE MINISTER FOR LOCAL SELF-GOVERNMENT
No. 1014
Date 1/6/51

1907
2895

12) Files for perusal and orders
Ref paras
Grave
11/5 5/24/5

Contact PA on Mumbai phone and get the papers at once
MS

13) The Resolution of the Corporation dated 26/2/51 is for kind perusal According to the Resolution the levy of octroi on all musical goods has been dropped (Refer paras 1 and 4 of the memo) 1 & 4 for perusal
MS 26/5

Telephoned to 1575
the P.A. to the Secretary to Relieve the petitioner
i.e. The P.A. to the Secretary should put the petitioner on phone 25/5/51 Chavan

4815/845/M1/J2487/mk

Exemption from payment of octroi on foodgrains

15) The proposal of the corporation to exempt certain ~~articles~~ articles from payment of octroi does not seem to be a reasonable one in as much as most of the articles mentioned are all luxury articles & seeds ~~should~~ used for industries & commercial purposes this may be referred back to the corporation to show cause why the resolution should not be turned down on the ground that such exemption is not likely to benefit the common man

Rec'd Sec 8/6/51

8/6/51

8/6/51 MS 8/6

16) Send with a draft letter for approval

DS Nair 8/6

17) Done 8/6

To

The Commr Corporation of the city of Bangalore

L 2411/27/16 6 51

Request to reconsider the proposal

Secy A 10/6

Proc

The Commr Corporation of Bangalore

no 81 2553/51-52 dt 9 7 51

Requests to be circumstanced of the particular provision of law under which it is proposed to turn down the Resolution of the Corporation

18) under Sec 94 of the Corporation Act the Corporation may levy octroi among others, on

2487/ml

Exemption from payment of octroi on certain articles at Bilaspur

octroi on animals or goods or tolls brought within the octroi limits for consumption or use therein Sanction of Govt therefor is not necessary

(9) On objections received the Corporation of Bilaspur Corp powers has thought fit to exclude some of these articles from the octroi since most of them are luxury articles and seeds and oils used for medical and commercial purposes, their exemption from octroi was considered not to be a reasonable one and the Corporation as per orders at para 15 was requested to show cause why the Resolution should not be turned down on the ground that such exemption is not levied to exempt the consumer the Govt request is to be cancelled & the provision of law under which such octroi is proposed to be taken

20) Govt's power to cancel Resolutions are contained in Sec 49 of the Act. Thus Section has been amended and under the amended provision, Govt can cancel any Resolution in whole or in part ~~unconditionally~~ unconditionally after giving a Show Cause notice to the Corporation Action taken therefore be taken now under this Section which has come into force from 23 6 57, (date of assent to M) Govt only requires to be considered whether under this amended provision on a Resolution passed on a prior date can be cancelled

Case 17/7/57 21) for the opinion

Std Officer)

By

CSJ

S&S/2487/11 Exemption from payment of octroi on certain articles ex Bhiwandi

22) The question requires to be examined with reference to the resolution passed (1) by the Corporation at its meeting held on 4th Sept 1950 & (2) by the Planning Committee (Education & Finance) dated 4.11.1950 They may be obtained along with two typed copies of the extracts wherein action is taken as on 4th Sept 1950 21st July 1951 by the Corporation

23) Two petitions dated 31.7.50 & 13.10.50 sent to the Govt may also be perused. Although these petitions were specifically called for in this office letter no 2411 dated 26.6.1951, they have not been sent

Asstt Secy (Edn) for 20/7/1951

24) Please address the Govt Corporation

By 22/7

23) Draft letter to the Executive Corpn is put up for approval

Cs 26/7/51

26) Done By 26/7

2

The Commissioner Corporation of the City

for Secy (Edn) Chief Asst Magn

L 4561/D 6 8 S

Calls for the copies of resolutions dated 20.9.50

Sec A 7/8

3729/mb 54900/mb

Exemption from payment of octroi on certain articles in Blore

Proceedings

The Commissioner Corporation of Blore
no GL 5149/51-52 dated 8-9-51
Furnishes the information called for

24) The Collector of the Concern Corporation
& for perusal further information regarding
the petitioners requested to be returned as
papers to enable them to be traced.

28) Off Collector of the Concern Corporation
& Astrep for approval

Case 18/9/51

29) Issue
18/9

To

The commissioner
Corporation of Bangalore
(thro' Mayor)
L 6593/21 9-51
Calls for the ~~letters~~ petitioners

Sec A

Proceedings

The Concern Corporation of the city of Blr
no GL 1064/51-52 dated 23.10.51
Returns petition dated 26 9 50 from Sri D
Veerabhadrappa Setty and 85 others that the other
petition dated 20 7 50 is not traceable

30) The documents referred to by the
Special officer have been obtained and

4900/mk

Exemption from payment of octroi on certain articles in Bihar

put up except the petition from Sri D Krishnamachelly which is stated to be not traceable in the concerned office (Flag G")

31) An extract of the law operation in regard to the Retrospective applicability of the amended provision of Sec 167(2) of the Corporation Act to modify or rescind this Budget is also put up (Flag

32) If on this same analogy the amended provision of Sec 47 can be applicable Retrospectively, Govt has the power to cancel this Resolution of the Corporation in question

33) The file may now be referred to the Special Officer for his remarks with reference to para 22 and 23 of his notes

Asst 16/11/51
SMR 16/11/51

Spl Officer 16/11
L-8-9

34 It is seen from the resolution of the Corporation dated 26.9.1950 that it has approved the recommendation of the Standing Committee for Taxation & Finance in regard to the levy of octroi among other taxes on the several ~~[illegible]~~ articles

referred to in the notice
dated 26 Sept 1950, with effect
from 1st October 1950. It is stated
in the said notice that in the
proceedings of the Standing Committee
for Finance it was noted that all the
objections to the proposed levy of the
several rates were duly considered
before taking action in the matter
having considered the objections received
within the prescribed time & sanctioned
the levy rate of duty on
(a) Olive oil (b) oil seeds (c) Chinaware
or China (d) metals and articles made
of metals (e) musical goods,
cutlery & crockery and (f) perfumes
& cosmetics etc. with effect from 1.10.50
It was not certain as to the
competence of the Standing Committee
to reopen the question
subsequently & pass a resolution dropping

exemption from payment of octroi on
certain articles 4905/III

The levy of octroi on the aforesaid
articles ~~was~~ is, on the other
hand the corporation had reserved the
consideration of this question (in regard to
these articles only) to a later date & had
decided accordingly, there would have
been no objection. But would see
9 8(4) of the corporation act, the
resolution passed on 9 1957 should
have become operative & the proposal
to alter the rate on drug the year was
consequently receiving the matter should have
been referred to the Govt
an enquiry before modifying the Govt
Bharat corporation whether the resolution
A copy of the letter addressed to octroi
as the case may be should be done
by us why it was not

Asst Secy
(M. Narasimhan) 19/11/57

Note to accept
the recommendation
at to me for further
Examining Inspection

19/11

35) Before final orders are passed a further
Report will be called for as suggested at 'A'
for orders

Secy
L.S.G.) 26/11/57

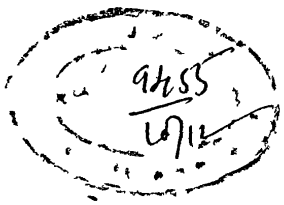
36) Draft letter to Commr
28/11 19/11.

4900/11 Exemption from payment of octroi on certain articles

37) Draft Letter to the Commr Bglore Corpn for post cap for approval

Rec 3/12/57

Secy LSG) 38) 8/12/57



Rec 5/12/57

39) Issue
Sd
11/12
11/12

To
The Commissioner
Corpn of the city of Bglore
(thro the Addl)
L 100825/ dated 18-12-57

Sec A

40) Draft Reminder for post cap for approval

Rec 19/3/52

41) Issue
(Sd) U H
19 3 52

To
The commissioner
Corporation of the city of Bglore
L No L 15356/ dated 24 3-52
Reminder

4900/Ind V 407/Ind V 1596/Ind

Exemption from payment of duties on certain articles

Thro

The Concern Corporation of B'Lore

No GL 1215/51-52 Dated 14-4-52

Seeds an advertisement Copy.

42) Concern Report from the Concern evile to awarded

Concern 9/5-52

BAV 9/5

43) yes

9/5

Thro

The Concern Corporation of B'Lore

No N 1-1446/51-52 Dated 26 5 52

Thereby the exemption Called for

44) The Collr of the Concern is for personal The circumstances under which the levy of duties on the free (of) articles in question was dropped & explained When once the levy on these items was notified by the Corporation, it was not legally correct to have dropped it without the prior approval of Govt. and the explanation that given to the proposal was not given effect to in practice, Govt was not approached for sanction to drop the levy as hardly acceptable

45) When it was first posted out

15768

Exemption from payment of rates on certain articles

Whether it was not reasonable to exclude those necessary articles from the rate as it would not benefit the Corporation Corporation may the Corporation take up a stance altogether and abandon to the Courts the provisions of law under which Gaols could operate this action The legal position was explained to the Committee on this matter

flag A

flag B

letter dated 15.12.51 which they now agree the Committee therefore request sanction to the Resolution dated 26.2.51 of the Corporation for dropping the charge of rates on these goods

46) In view of the above paragraph 45 of the recommendation of the Committee as for orders of the dropping the charge of rates on these articles do not accept agree to it necessary to pursue the question of making good the loss on account of non-recovery of the rates for the period from 1.4.10 to the date of the order

47) Sale for orders

Ros
7/7/52

DOE 8/7/52

Was there no loss to Hlthy during the months of the Exhibition in question

Sec 9/7/52 Director

Secretary's person to attend committee
Ros 8/7

1576/xi

Exemption from payment of octroi on certain articles.

Rule sanctioned as per orders

48) The Corporation approved the taxation proposals as by Resolution dated 26.9.50 which came into force on 1.10.50 These taxes should therefore be deemed to have been levied from 10.50 under Sec 98 (2) of the Corporation Act

49) The Corporation in the subsequent Resolution dated 26.2.51 approved the exemption from octroi of the following articles due to the recent public opposition

other oils
Oil Seeds
Cheeram or like
Metals and articles made of metals
Medical goods
Cutlery and crockery
Perfumes and Scents

50) We about obtaining sanction to the said Resolution of the Corporation octroi on these articles have not been collected by the Corporation So far when this proposal came to the notice of the Govt the action of the Corporation in exempting the above articles from octroi was held to be most Reasonable in as much as most of them are luxury articles and Seeds and oil used for industrial and commercial purposes.

51) under Sub Sec (3) of Sec 98 of the Corporation Act any Resolution of the Corporation abolishing or varying

Exemption from payment of octroi on certain articles

Tax or duty cannot be carried out to effect without the Sanction of Government (property tax excepted)

52) Again under Sub Sec (4) of the Said Section no Variations in the taxation proposals, after its taking effect for a particular year can be made so far as that year is concerned without the Sanction or a direction from the Govt

A

53) Hence in view of the above provisions whether the non-Recovery of octroi on those goods by the Corporation after the taxation proposals came into force on the Strength of the Subsequent Resolution dated 26 2 51 without the approval of the Govt terms obtained thereto merely on the ground that the proposal was not given effect to in practice due to vehement objections from the public is legally in order as a point on which the Govt may perhaps furnish an opinion If this octroi is held illegal then the question of Recovery of the Loss to the corporation on this account from the authorities Responsible therefor will have to be taken up and pursued further.

54) Sec 65 for orders

Ags 14/7/52

Whether the action taken by the Executive officers in not collecting

Sd/- 14/7/52

Exemption from payment of octroi on certain articles

1576 / 1830

Octroi merely on the strength of the Corporation resolution is in order or not as suggested at 'A' has to be ascertained. The Law Secretariat may kindly be requested to offer their opinion in the matter.

5s) If it is held that the action of the Executive was not correct, their orders on the following points have to be passed.

1) Recovery of octroi from the date on which octroi had to be recovered.

2) If there is any loss, it has to be made good by the officers concerned.

5t) The Law Secretary may kindly be consulted on the point noted above. 1517

Secy (Legal)

Law Secy)

5u) 15/7/52

Mem

5v) Law Secy to examine the points that arise & note.

16/7 16/7

FORT ST. GEORGE
16 JUL 1952

1830/Law

File No of 19

General and Revenue Secretariat

Serial No

61) So, no levy/levy of octroi on goods covered by the subsequent resolution also remains in force since 1 to SO are subsequent Resolution has no legal effect as it has not been sanctioned by Govt (Law Secy) pm 9/8

4703
19 AUG 1952

62) When the Corporation levy a resolution determined to levy octroi on certain goods & specified the rate at which, the date from which & the period of levy if any, as prescribed in Sec 98(1), then Sec 130 of the Corpn Act ~~made~~ made it obligatory to levy the octroi as per the Resolution. Any resolution to alter the rates or the date of such levy requires sanction of Govt under Sec 98(4) ~~Any resolution abolishing octroi requires~~ After the resolution under Sec 98(1) & not under Sec 98(2), the octroi becomes an existing tax & so any resolution to abolish it, requires sanction of Govt under Sec 98(3)

63) Now that the Corpn has asked for sanction of Govt to the resolution ~~abolishing~~ abolishing the levy, the question of giving or not giving

exemption from payment of octroi on certain Articles

General and Revenue Secretariat

File No 1576/ML of 19 1830 [App F III-2

WD 015452—GPB—4,425—40 000—1 10-51

Serial No

Sanction has to be considered & decision of Govt obtained thereon—

Secy (Leg) Bm 23/8

Bm 23/8

Bm 23/8/52

6(4) If in case pursuing this matter any further the best course is now to accord sanction to the resolution abolishing the octroi proposed to be levied as opined by Secretariat para 1 of the Law Secy's note

Bm 23/8/52

(Memo for L S Secy & P.H.) 26/8

OFFICE OF THE MINISTER FOR PUBLIC HEALTH & LOCAL SELF GOVERNMENT 26 AUG 1952 No 3216

65) I agree Bm 1/9/52

2/9/52

3/9

66) Dft G.O. Cs put up for approval

Bm 4/9/52 5/9

Bm 5/9

To The commissioner, Corporation of the city of Bangalore (thro the Engr)

The controller S.A.D.

The Auditor Bangalore corporation

L 9106-8/C M dt 52.4

Sanctions 11.9.52

B 12/9

ORE—Contn Sheet

File No

of 19

General and Revenue Secretariat

Serial No

Sree Rama Jayam

No.23

Through:-
LOKASEVANIRATHA
D N Krishnah Setty
Gramaphone Dealer

The Gramaphone Dealers of Bangalore City & Civil Station.

PHONE 2781
AVENUE ROAD
BANGALORE CITY
26th Sept'50

OFFICE OF THE CHIEF MINISTER OF MYSORE 1050 29 SEP 1950

DSG Secy OCT 1950 H&S GENERAL BRANCH

To
The Minister,
The Local Self Govt & City Municipalities,
Bangalore City.

Respected Sir,

Re.- Octroy to be levied on Gramaphone Goods.

That, to our Crave made to your esteemed honour on the 20th July '50, requesting you to exempt the Gramaphone Trade of the State, particularly of Bangalore to exclude from the New Octroy system expected to be brought shortly.

In this Connection during the Corporations' meeting held at Mayo Hall to day, that, it was passed with an Opposition Votes that, Octroy on the Gramaphone Goods too may be put.

Once again we bring to your kind notice, that, at present, this trade is encouraged only by the villagers, specially who havent the facility of Electricity, and who are at suberbs of this Town,. Where-as at this City and Civil Station, Radio Trade has much expanded and is not giving the least space for the Gramaphor Trade which is doing by all the dealers consumption of about Rs. 60000/- from which the octroy collected will be about Rs.900/- to Rs.1000/- And for this small amount, putting Octroy on the Grama-Trade, which is done by only about Five to Six dealers in the whole of City Cantt, is not worth while in the praja Sarkar leavy Octroy on every item, which is not fruiting properly.

As such, we the Gramaphone Dealers of Bangalore hereby humbly pray, crave and request that, our benejen Government may exempt the Gramaphone Goods business from the Octroy which is expected to be brourht to existance, Plase.

Thanking you in anticipation, with best wishes,
Yours Sincerely, and Obediently,

Copy to Chief Minister,
Corporation Commissioner, Mayor,

D N Krishnah Setty
LOKASEVANIRATHA
D N Krishnah Setty

K. Parahu Ram 92 Avenue Road Bangalore City
Radio & General Agencies
Jayalakshmi Buildings
Balepet Bangalore 2

THE POPULAR TAILORING COY
767 CHICKPET BANGALORE CITY
PHONO & GENERAL AGENCY
Agents for H M V & COLUMBIA
132 BALEPET
BANGALORE CITY

Thomas
CHICKPET
BANGALORE 2

N. PRIAN & CO.
GRAMAPHONE DEALERS
46 D CAVALRY ROAD
BANGALORE CANTT

Memo no 8897 dt 1/12/50.11

Forwarded with Compliments to the Commissioner, Corporation of the city of Bangalore (Shri M. Nagaraj) for needful action in continuation of this office memo no h72 dated 13 10.50 the report above called for in this office memo no h dated 31/7/50 may also be expedited (the petitions may be returned with the report) By order,

s/c to Comm'r returned with the report

for Secretary to Government
Land & Gen Department

629
DEC

CORPORATION OF THE CITY OF BANGALORE

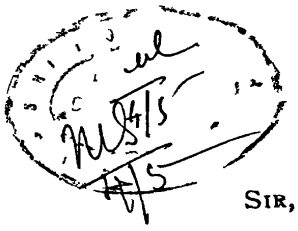
No G1.27/51-52
Enc Enc

CORPORATION OFFICES,
BANGALORE

Dated 1st May *1951*

MIR SAFDAR HUSSAIN, Esq, B A,
COMMISSIONER, BANGALORE CORPORATION,
BANGALORE

To



The Secretary to the Government of Mysore,
Local Self Government Department,
BANGALORE.

SIR,

Subject - EXEMPTION FROM PAYMENT OF OCTROI ON GRAMAPHONE GOODS

With reference to the correspondence ending with your letter No. L.520 dated the 23rd April 1951, I enclose a copy of the resolution passed by the Corporation at its meeting held on the 26th February 1951 according to which levy of Octroi on all musical goods has been dropped

Forwarded with compliments

R Muniswamy
MAYOR

Yours faithfully,

Safdar Hussain
COMMISSIONER
21/5/51

RESOLUTION PASSED AT THE ORDINARY GENERAL MEETING OF THE CORPORATION OF THE CITY OF BANGALORE, HELD ON THE 26TH FEBRUARY 1951

---

4. Deferred Subject No.9, dated 12th February 1951 - Recommendation of the Standing Committee (Taxation & Finance) datéd 4th November 1950, in regard to the levy of octroi duty on fresh articles, viz , metals, perfumes, etc.

The levy of Octroi on fresh articles (in addition to the existing articles) approved by the Corporation at its meeting on the 26th September 1950, was discussed at length in the light of the objections received from nearly 15 associations and private individuals. Having regard to the fact that the levy of octroi itself is a primitive tax not prevalent in other States and Corporations and that the levy on such fresh articles will act as a great impediment to the free movement of trade in the City, the members were of the unanimous view that the levy should be dropped

Resolved -

(1) that the recommendation of the Standing Committee (Taxation and Finance) dated the 4th November 1950, be not approved;

(2) that in partial modification of the resolution of the Corporation dated the 26th September 1950, the levy and recovery of octroi on the fresh goods only noted below be dropped and the levy and recovery of duty on all articles prior to 1st October 1950, be continued -

1. Other oils and oil seeds not intended for human consumption.
2 Chunam or Lime
3 Metals & articles made of metals.
4 Musical goods, cutlery and crockery.
5 Perfumes viz , scents etc.

Sd. R ANANTHARAMAN
Mayor

"Copy"

Commissioner

Appendix F G—1]

SUBJECT Exemption from payment of Octroi on Gramophone Records

Section

File No

Serial No

No L 2411 / 16-6-51

To The Commissioner
Corporation of the City of Bijapur
(Thro' the Mayor)

Sir

With reference to your letter no GI 27/51-52 dated 1-5-51 on the above subject I am directed to state that the proposal to exempt certain articles from payment of octroi does not seem to be a reasonable one, inasmuch as most of the articles mentioned are all luxury articles, Silks and oil used for Industries & Commercial purposes and to request you therefore to show cause why the resolution should not be sanctioned down on the ground that such exemption is not likely to benefit the Common man.

Yours faithfully

By
Asst Secy to Govt

Diary No of letter replied to

General and Revenue Secretariat

( )

the 19

Date of issue

Signed by

The original petition may be returned along with your reply

List of enclosures

Copied by

Examined by

WD 010850—GPE- 25 000—17 7 50

GOVERNMENT OF ~~HIS HIGHNESS THE MAHARAJA~~ OF MYSORE

No 2411
16 6 51

General and Revenue Secretariat,

Dated Bangalore, *19*

FROM

The Secretary to the Government of Mysore,
~~His Highness the Maharaja of Mysore~~
L S G Department, Bangalore

To

The Commissioner,
Corporation of the City of Bangalore,
Bangalore(through the Mayor)

SIR,

Sub - Exemption from payment of Octroi on Gramaphone goods

With reference to your letter No Gl 27/51-52 dated the 1st May 1951 on the above subject, I am directed to state that the proposal to exempt certain articles from payment of Octroi does not seem to be a reasonable one, inasmuch as most of the articles mentioned are all luxury articles, Seeds and oil used for Industrial and Commercial purposes and to request you therefore to kindly show cause why the resolution should not be turned down on the ground that such exemption is not likely to benefit the common man The original petition may be returned along with your reply

Yours faithfully,

For L S G Secretary to Government

hsc-2(14-6)

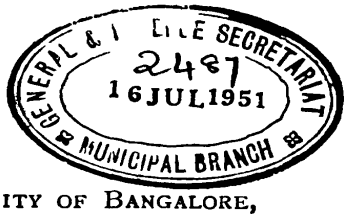
MAE
137

CORPORATION OF THE CITY OF BANGALORE

No G1 2553/51-52.

CORPORATION OFFICES,
BANGALORE

Dated 9th July 1951



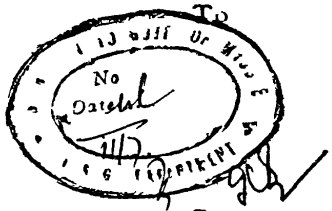
FROM

N S HIRANNAYYA, ESQ, MA,

COMMISSIONER,

CORPORATION OF THE CITY OF BANGALORE,

BANGALORE



To

The Secretary to the Government of Mysore,
Local Self-Government Department,
BANGALORE

SIR,

Subject - Exemption from payment of Octroi on certain articles.

With reference to your letter No.2411 dated the 16th June 1951, requesting to show cause why the resolution regarding the above subject should not be turned down, I request you kindly to let the Corporation know of the particular provision of law under which it is proposed to turn down the resolution of the Corporation.

Yours faithfully,

COMMISSIONER

Forwarded with compliments

R Anantaraman

MAYOR

MVL.
9-7-51

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

~~(Continuation sheet draft form)~~

No. L 2561/6-8-51

To

The Commissioner
Corporation of the city of Bhe
(Through the Mayor)

Subject: Exemption from payment of octroi on certain articles

Sir

With reference to the correspondence ending with your letter no of 2553 dated 9 7 51 on the above subject, I am directed to request you to send copies of resolutions dated 26.9.50 of the Corporation and dated 4.11.50 of the Standing Committee (Taxation and Finance) on this behalf along with

WD 06819—GPB—25 000—26 7 49

Two Wole Showing the articles on which duties are levied as on 1 9 50 and 1 7 51 Tariff Separation

Also the two Notifications dated 31 7 50 and 13 10 50 sent to you on the Subject may be returned

Yours faithfully

for Asst Supdt of Customs

26/7/51

27/7/51

CORPORATION OF THE CITY OF BANGALORE

M A

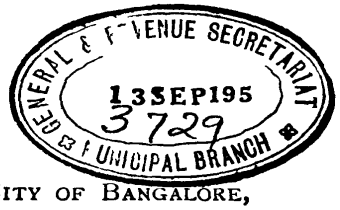
No 31 5149/51-52

E C Seven

CORPORATION OFFICES,
BANGALORE

Dated 8th September 1951

FROM

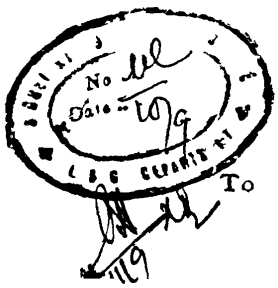


N S HIRANNAYYA, ESQ, M A,

COMMISSIONER,

CORPORATION OF THE CITY OF BANGALORE,

BANGALORE



To

The Secretary to the Government of Mysore,
Local Self-Government Department,
Bangalore

SIR,

Subject - Exemption from payment of
Octroi on certain articles

2487 B/7/8

In reply to your letter No. 4501 dated the 6th August 1951,

I enclose copies of the following records

(1) Copy of the resolution of the Corporation dated the 26th September 1950, together with a copy of the recommendation connected with that resolution

(2) Copy of the proceedings of the Standing Committee (Taxation and Finance) dated the 4th November 1950

(3) Copy of the notice dated the 20th September 1950 containing the list showing the articles on which octroi was proposed to be levied from the 1st October 1950 (New items are underlined in red)

(4) List showing the articles on which octroi is levied as on the 1st July 1951.

2 The particulars regarding the two letters cited in your reference may kindly be furnished so that they may be traced out and returned

Forwarded with compliments.

R Muniswamy
MAYOR

Yours faithfully,

N S Hirannayya
COMMISSIONER 8/9

MVL
8-9-51

No L.

To L 6598
9-4-51

The Commissioner
Corporation of the city of Bla
Through the Mayor

Subject Exemption from payment of octroi on certain articles

Sir

With Reference to the Correspondence ending with your letter no. GL 5149/51-52 dated 8 & 51 on the above Subject I am directed to ~~state~~ furnish below the particulars of the two letters Referred to in my letter dated 6 8 51

(1) petition dated 20 7. 50 from the Gramophone dealers of Blore city and civil area Regarding exemption of their dealers from liability to the payment of octroi forwarded to your office with no L 4814 dated 31-7-50

(2) letter dated 5 2 19. 5 from Sri. D N. Krishnaiah Setty Gramophone Dealer Avenue R

PUBLICITY OFFICE

Name of Paper | Date

Blore air on the same subject
was forwarded to your office
with no R-7206 dated 13.10.50

The ~~original~~ above papers sent
to original to your office may
be kept arranged to the Relevant
correspondence

-Yours faithfully
18/9
for S.I.O Stay
18/9/54

20/9/54

CORPORATION OF THE CITY OF BANGALORE

4900
30 OCT
MUNICIPAL BRANCH

No Gl. 1064/51-52
Enc Nil

CORPORATION OFFICES,
BANGALORE

Dated 23rd October 1951

FROM

N S HIRANNAYYA, ESQ, M A,

COMMISSIONER,

CORPORATION OF THE CITY OF BANGALORE,

BANGALORE

To

The Secretary to the Government of Mysore,
Local Self Government Department,
BANGALORE

SIR,

Subject:- EXEMPTION FROM PAYMENT OF OCTROI ON CERTAIN ARTICLES

In reply to your letter No. L 3729/6593 dated 21st September 1951 I enclose the letter dated 26th September 1950 from Sri D.N Krishniah Chetty. The other petition dated 20th July 1950 from the Gramaphone Dealers referred to in your letter, is not traceable in the office.

Forwarded with compliments

R Mantanmman
MAYOR

Yours faithfully,

COMMISSIONER

23/10/51

No. 4 LO 025
18.12.51

To

The Commissioner
Corporation of the city of
Bombay
(Through the Mayor)

Subject: Exemption from payment of octroi on certain articles

Sir

With reference to the correspondence ending with your letter no. Oct 1064/51-52 dated 23.10.51 on the above subject, I am directed to state that the corporation accepting the recommendation of the Standing Committee (Taxation and Finance) approved the levy of octroi among others on other articles of steel viz. surgical or brass metals and articles made of metals surgical knives cutlery stationery and perfumes vide Resolution dated 26.9.50 as was also published in the notice dated 26.9.50 that these cases would

after due observance of the prescribed formalities

Come into force on the effect from
1 10 50 as required by sub sec (2)
of Sec 98 of the Corporation Act
This enables the procedure to be
adopted by the Corporation for the
levy of rates and the machinery
for assessment & collection of the same
referred to above should be deemed
to have automatically commenced taken effect
from 1 10.50. The Act has therefore
under Sub Sec 4 of Sec 98
where any Resolution has taken effect
for a particular year, no proposal
from 1.10.50
Come to be levied except under Sub Sec (3)
of this Sub Section any Resolution
abolishing an existing Rate or Duty
shall not be carried into effect
on account this Exemption & Rate exempting
this (properly Rate exempted)
and this same Section
After under Sub Sec 4 no variations
in the Rates proposed other than
lowering effect for a particular year
Can be made so far as that year
is concerned without the Sanction or
a direction from Govt
In view of the above provisions
this Resolution dated 26 2 51 of
the Corporation exempting from duty
this articles (this question - it not levied
as it has been without this Sanction
Govt if no prior
Cannot be given effect to without prior
of Govt Sanction of Govt
at present therefore be declared
I am therefore to enquire

(the question on which the Act has also been levied)

whether action on these goods
is not being collected from
now
we do and if not why
it does is not — So done
& from what date
An early reply
Requested

Yours faithfully

S.E./11/12
S. G. Secy

Sir
Ag
5/11/12

L 10025
18/12-51

The Commissioner,
Corporation of the City of Bangalore,
(thro' the Mayor)

Subject Exemption from payment of octroi on certain articles

With reference to the correspondence ending with your letter NoGL 1064/51-52 dated 23rd October 1951 on the above subject, I am directed to state that the Corporation accepting the recommendation of the Standing Committee (Taxation and Finance) approved after due observance of the required formalities the levy of octroi, among others, onpther oils, oil seeds, chunam or lime, metals and articles made of metals, musical goods, cutlery and crockery, and perfumes, scents etc , in the resolution dated 26th September 1950 It was also published in your notice dated 26th September 1950 that these taxes would come into force with effect from 1st October 1950 as required by sub section (2) of Section 98 of the Corporation Act This finalised the procedure to be adopted by the Corporation for the levy of taxes and the liability for payment of octroi on the goods referred to above should therefore be deemed to have automatically taken effect from 1st October 1950 The tax has therefore come to be levied from 1st October 1950 and under Sub-clause (3) of the said section any resolution abolishing an existing tax or duty can not be carried into effect without the sanction of Government ((property tax excepted)

Again under Sub-section 4 of the same section, no variations in the taxation proposal after its taking effect for a particular year can be made so far as that year is concerned without the sanction or a direction from Government.

In view of the above provisions the resolution dated 26th February 1951 of the Corporation exempting from octroi the articles in

in question on which the tax had already been levied cannot be given effect to without prior sanction of Government

I am therefore to enquire whether octroi on these goods is not being collected now and if not why it is not so done and from what date.

An early reply is requested

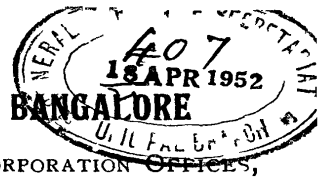
Yours faithfully,

For Secretary to Government,
L S G Department.

knr/12 12

9

CORPORATION OF THE CITY OF BANGALORE



No.G1 1215/51-52

CORPORATION OFFICES,
BANGALORE

Dated 14th April *1952*

FROM

THE COMMISSIONER,
CORPORATION OF BANGALORE,
BANGALORE

TO

The Secretary to the Government of Mysore,
Local self Government Department,
Bangalore

for MAs

SIR,

In reply to the D O letter No L 15356 dated the 24th March 1952, in regard to the exemption from payment of octroi on certain articles, I write to state that some delay has been caused in securing the legal opinion from the Corporation Advocates Now that that it has been received, the matter will be placed before the Corporation at their next meeting and their decision communicated to the Government

Forwarded with compliments

(B V Lankappa)
Mayor

Yours faithfully,

(N S Hirannayya)
Commissioner

MKR/-

CORPORATION OF THE CITY OF BANGALORE

GENERAL & REVENUE SECRETARIAT 15-76 MUNICIPAL BRANCH

No A1 1446/51-52
Enc Duc

CORPORATION OFFICE
BANGALORE

Dated 26th May 195 2

FROM

B M ABU BAKER, LSO, M A (Hons),
COMMISSIONER,
CORPORATION OF THE CITY OF BANGALORE,
BANGALORE

To C-M. 45-52-3

The Secretary to the Government of Mysore,
Local Self Government Department,
Bangalore

SIR,

Subject EXEMPTION FROM PAYMENT OF OCTROI ON CERTAIN ARTICLES

With reference to the correspondence ending with D O letter No L 15356 dated the 24th March 1952, I write to state that although the notification No D 114-A/50 dated the 26th September 1950 proposing levy of octroi on fresh goods like oil seeds, chunam etc , was issued with a view to taking effect from 1st October 1950, in practice, the levy was not enforced as a volley of objections, more whement than what it was when originally called for, were received The entire matter was again referred to immediately to the Standing Committee and Corporation Since this was not an existing tax and since the proposal was not given effect to in practice, the Government were not approached for sanctioningk the dropping of the proposal to the levy of octroi on the five items of revenue viz (1) other oils and oil seeds (not intended for human consumption) (2) Chunam or lime (3) metals and articles made of metals (4) musical goods etc (5) perfumes, as resolved by the Corporation in their meeting held on 26th February 1951

In view of the letter from the Government No L 10025 dated 18th December 1951, that once a notice has been issued that certain levy of taxes would come into force, the procedure has become finalised and that the sanction of the

p t o

Resolution passed at the Ordinary General Meeting of the Corporation of the City of Bangalore, held on the 26th February 1951

---

4 Deferred Subject No 9, dated 12th February 1951 Recommendation of the Standing Committee (Taxation and Finance) dated 4th November 1950, in regard to the levy of octroi duty on fresh articles, viz , metals, perfumes, etc

The levy of Octroi on fresh articles(in addition to the existing articles) approved by the Corporation at its meeting on the 26th September 1950, was discussed at length in the light of the objections received from nearly 15 associations and private individuals Having regard to the fact that the levy of octroi itself is a premitive tax not prevalent in other States and Corporations and that the levy on such fresh artiales will act as a great impediment to the free movement of trade in the City, the members were of the unanimous view that the levy should be dropped

Resolved

(1) that the recommendation of the Standing Committee (Taxation and Finance) dated the 4th November 1950, be not approved

(2) that in partial modification of the resolution of the Corporation dated the 26th September 1950, the levy and recovery of octroi on the fresh goods only noted below be dropped and the levy and recovery of duty on all articles prior to 1st October 1950, be continued -

1 Other oils and oil seeds not intended for human consumption
2 Chunam or Lime
3 Metals & articles made of metals
4 Musical goods, cutlery and crockery
5 Perfumes viz , scents etc

(Sd) R Anantharaman,
MAYOR

"Copy"

For Commissioner

TNL/-
26/5/52

27/5/52

G R S App F VI—G 2]

SUBJECT

6 Copies

Diary No of letter replied to

General and Revenue Secretariat

( )

the *195*

Date of issue 195

Signed by

May this be—
(i) printed?
(ii) treated as a standing order?
(iii) published in the Gazette English Part?
(iv) translated?
(v) placed at the disposal of the Press?
(vi) published in the Gazette Kannada Part?

1 Glass and Glass Beads not elsewhere specified
2 Cleansers or Cream
3 Metals and articles made of metals
4. Necessaries goods, cutlery and crockery
5. perfumes Oils, Scents, etc

Section C M

Serial No 4

File No 45-52

Proceedings of the Government of Mysore

Read— Correspondence ending with letter No A.1-1446/51-52 dated 26.5.52 from the Secretary, Corporation of the City of Bangalore, Order thereon—No circumstances exist, Sanction to the Resolution dated 26.2.51 of the Corporation to drop the levy and Recovery of duties on the goods noted on the margin Order No. 1

The above Resolution of the Corporation is Sanctioned

M 5/9

for I S G Secy

26/9/52

(P T O)

To

1) The Secretary, Corpn of the city & B'ham (through the Mayor)

2) ~~Sec. of S.~~

3) Comptroller, S. A. O

3) Auditor, Corporation of the city & B'ham

SAG 8/9/52

List of Enclosures

Copied by

Examined by

WD 015455—GPB—12 000—25 9 51

PROCEEDINGS OF THE GOVERNMENT OF MYSORE

R e a d :-

Correspondence ending with letter No.A1.1446/51-52 dated the 26th May 1952 from the Commissioner, Corporation of the City Bangalore, requesting, in the circumstances stated, sanction to the resolution dated 26th February 1951 of the Corporation to drop the levy and recovery of octroi on the goods noted in the margin.

1. Other oils and oil seeds not intended for human consumption.
2. Chunam or lime
3. Metals and articles made of metals,
4. Musical goods, cutlery and crockery,
5. Perfumes viz., scents etc.

ORDER No.L. 9106-8/CR 45-52-4

DATED, BANGALORE, THE 4 SEPTEMBER 1952.

The above resolution of the Corporation is sanctioned.

(V. Hanumanthappa)
for Secretary to Government,
L.S.G. Department.

To

The Commissioner, Corporation of the City of Bangalore,
" Controller, State Accounts Department, Bangalore,
" Auditor, Corporation of the City of Bangalore.

L.S.6.8/9.

PROCEEDINGS OF THE GOVERNMENT OF MYSORE

R e a d :-

Correspondence ending with letter No.A1.1446/51-52 dated the 26th May 1952 from the Commissioner, Corporation of the City Bangalore, requesting, in the circumstances stated, sanction to the resolution dated 26th February 1951 of the Corporation to drop the levy and recovery of octroi on the goods noted in the margin.

1. Other oils and oil seeds not intended for human consumption.
2. Chunam or lime
3. Metals and articles made of metals,
4. Musicals goods, cutlery and crockery,
5. Perfumes viz., scents etc.

ORDER No.L. 9106-8 / C R 45-52-4

DATED, BANGALORE, THE 11th SEPTEMBER 1952.

The above resolution of the Corporation is sanctioned.

(V. Hanumanthappa)
for Secretary to Government,
L.S.G. Department.

To

The Commissioner, Corporation of the City of Bangalore,
" Controller, State Accounts Department, Bangalore,
" Auditor, Corporation of the City of Bangalore.

L.S.G.8/9.